

# **SALT LAKE COUNTY**

*2001 So. State Street  
Salt Lake City, UT 84114  
(385) 468-7500 TTY 711*



## **Meeting Minutes**

**Tuesday, June 16, 2020**

**6:05 PM**

**Public Hearing to Adopt 2020 Tax Rates and 2020 Adjusted Budget**

**Room N2-800**

**County Council**

**1. Call to Order & Welcome - Council Chair Max Burdick**

**Present:** Council Member Shireen Ghorbani  
Council Member Aimee Winder Newton

**Call In:** Council Member Richard Snelgrove  
Council Member Jim Bradley  
Council Member Arlyn Bradshaw  
Council Member Michael Jensen  
Council Member Ann Granato  
Council Member Steve DeBry  
Council Chair Max Burdick

**2. Mayor's Budget Message**

**Mayor Jennifer Wilson** stated this is not an ordinary budget due to the economic decline brought on by COVID-19. Her office will continue to monitor federal funding and how that can be used to address needs in the community.

**Mr. Darrin Casper**, Deputy Mayor of Finance & Administration, reviewed the budget stating a number of reductions were put in play to try to match revenue losses. Baseline scenarios, not pessimistic scenarios, were put into the budget, so the County does need to stay on guard. As per the Council's legislative intent, the Mayor's Office will continue to do monthly budget monitoring and make adjustments as necessary throughout the course of the year. A buffer has been built into the fund balances in the event revenues start tracking away. Right now, all funds are at or above minimum reserves, as required by policy.

**Council Member Burdick** asked if the Mayor's Office was concerned about the AAA bond rating.

**Mr. Casper** stated the County's credit rating is very strong and may even be bolstered by actions taken in this budget. He spoke with a representative of Moody's who had expected the Council would take the action it did. He anticipated Fitch and Standard & Poor's would say the same.

**3. Open Public Hearing**

A motion was made by Council Member Jensen, seconded by Council Member Ghorbani, to open the public hearing. The motion carried by the following vote:

**Aye:** Council Member Ghorbani, Council Member Snelgrove, Council Member Bradley, Council Member Bradshaw, Council Member Jensen, Council Member Granato, Council Member DeBry, Council Chair Burdick, and Council Member Winder Newton

**Mr. Fred Cox** stated he was concerned about the Sheriff’s budget, which could result in the closure of jail beds, or not opening beds in the jail, which could affect crime.

**Mr. Steve Van Maren** stated the County should not be raising the Certified Tax Rate for the General Fund, since there will be less growth than expected. The tax rate should be rolled back to the certified rate as provided by the state.

**4. Council Comments**

**5. Close Public Hearing**

A motion was made by Council Member Ghorbani, seconded by Council Member Newton, to close the public hearing. The motion carried by the following vote:

**Aye:** Council Member Ghorbani, Council Member Snelgrove, Council Member Bradley, Council Member Bradshaw, Council Member Granato, Council Member DeBry, Council Chair Burdick, and Council Member Winder Newton

**Absent:** Council Member Jensen

**6. Discussion and Approval of a Salt Lake County Resolution Approving and Providing for Adjustments to the 2020 June Budget**

**Council Member Bradley** stated he was pleased with how County officials and departments cut their budgets knowing there were lost revenues, and how the Mayor’s Finance team met the challenge with this economic downturn, and that the County’s AAA bond rating was validated.

**Mr. David Delquadro**, Chief Financial Manager, Council Office, stated one page in the new budget system shows the adopted budget for the General Fund without any adjustments, such as adjustments to contributions. He asked that those adjustments be pulled into a table so they could be viewed, as was done for the Tourism, Recreation, Cultural, and Convention (TRCC) Fund.

**6.1 A Resolution of the Salt Lake County Council Approving [20-0570](#)**

**and Adopting Proposed Ad Valorem Tax Rates on the Taxable Property in the County for Fiscal Year 2020; Adopting Adjustments to the Fiscal Year 2020 Budgets for Salt Lake County Offices, Departments, and Agencies, Including Certain Budget Reductions; Authorizing the Suspension of Appropriation Unit Partions Within Salt Lake County Budgets; Certifying Compliance with Certain Requirements of Utah Statute and Salt Lake County Ordinance; and Related Matters**

**Attachments:** [June 2020 Budget Resolution 6.11.20](#)  
[FINAL Mid-year 2020 Resolution with Exhibits](#)

A motion was made by Council Member Ghorbani, seconded by Council Member Granato, to adopt the following resolution approving and adopting the Ad Valorem tax rates on taxable property in the County for fiscal year 2020, with the adjustments as proposed:

**Aye:** Council Member Ghorbani, Council Member Snelgrove, Council Member Bradley, Council Member Granato, Council Member DeBry, Council Chair Burdick, and Council Member Winder Newton

**Absent:** Council Member Bradshaw, and Council Member Jensen

RESOLUTION NO. 5758

A RESOLUTION OF THE SALT LAKE COUNTY COUNCIL APPROVING AND ADOPTING PROPOSED AD VALOREM TAX RATES ON THE TAXABLE PROPERTY IN THE COUNTY FOR FISCAL YEAR 2020; ADOPTING ADJUSTMENTS TO THE FISCAL YEAR 2020 BUDGETS FOR SALT LAKE COUNTY OFFICES, DEPARTMENTS, AND AGENCIES INCLUDING CERTAIN BUDGET REDUCTIONS; AUTHORIZING THE SUSPENSION OF APPROPRIATION UNIT PARTITIONS WITHIN SALT LAKE COUNTY BUDGETS; CERTIFYING COMPLIANCE WITH CERTAIN REQUIREMENTS OF UTAH STATUTE AND SALT LAKE COUNTY ORDINANCE; AND RELATED MATTERS

WHEREAS, the Salt Lake County Council, as required by Salt Lake County's Budget Process Ordinance, Salt Lake County Code of Ordinances § 2.95.100, shall set tax rates for each budgetary fund before June 22 of each calendar year; and

WHEREAS, the Salt Lake County Council, as required by Utah Code Ann. §§ 59-2-909 and 59-2-912, shall adopt proposed ad valorem tax rates on all taxable property in the County before June 22 of each year unless otherwise authorized by the Utah State Tax Commission, the adoption of which is based upon rates that are set, or will be set, by the Tax Commission; and

WHEREAS, the declared public health emergency related to the COVID-19 pandemic and the economic impact of the 2020 United States recession have greatly impacted Salt Lake County's revenue projections and fund balances; and

WHEREAS, the Salt Lake County Council has conducted public budget workshops on the proposed amendments to Salt Lake County's final budget for fiscal year 2020, and has provided affected Salt Lake County offices, departments, and agencies more than five days' notice and an opportunity to be heard concerning proposed reductions to previously approved fiscal year 2020 budget appropriations, as required by Utah Code Ann. § 17-36-24; and

WHEREAS, Utah Code Ann. §§ 17-36-23 and 26, require that any increases or transfers in any of the several budgetary funds of the County be approved and adopted by resolution of the Salt Lake County Council; and

WHEREAS, the Salt Lake County Council now finds it expedient to make certain amendments to the previously adopted final fiscal year 2020 budgets for Salt Lake County, to make certain fund transfers that reflect the County's new revenue projections and fund balances in several budgetary accounts of the County, and to effectuate certain budget appropriation reductions for various County offices, departments, and agencies; and

WHEREAS, the Salt Lake County Council now also finds it expedient to authorize the suspension of appropriation unit partitions within final fiscal year 2020 budgets; and

WHEREAS, the Salt Lake County Council desires to make contributions to certain non-profit entities to assist those entities in providing services to Salt Lake County residents; and

WHEREAS, on or about December 3, 2019, following a duly noticed public budget hearing, the Salt Lake County Council, acting as the County legislative body, resolved to levy a 2020 tax rate that exceeded the certified tax rate for the 2020 budget year, and also resolved to levy additional ad valorem tax revenue for the 2020 budget year exceeding the 2019 budgeted ad valorem tax revenue for certain countywide funds in the amount of

\$15,950,000.00, exclusive of new growth; and

WHEREAS, the Salt Lake County Council provided timely public notice for a public hearing on the proposed amendments to Salt Lake County's final budget for fiscal year 2020 as required by Utah Code Ann. § 17-36-26 and Salt Lake County Ordinance § 2.95.090; and

WHEREAS, on June 16, 2020, at the hour of 6:00 p.m., the Salt Lake County Council held a public hearing on proposed amendments to Salt Lake County's final budget for fiscal year 2020, and received public comment on the recommended budget, giving all interested persons an opportunity to be heard.

NOW, THEREFORE, be it resolved by the Salt Lake County Council that:

1. The Salt Lake County Council hereby adopts the proposed ad valorem tax rates for fiscal year 2020 on all taxable property in the County as set out in Exhibit A, attached hereto. The proposed tax rates are based on the 2020 budget adopted on December 3, 2019, including the tax increase thereto, and all amendments and adjustments, including those made on June 9 and June 16, 2020. The Utah State Tax Commission has set, or will set, certified tax rates as required by statute. Tax rates adopted hereunder shall be final ad valorem tax rates for fiscal year 2020, pursuant to Utah Code Ann. §§ 59-2-909, 59-2-912, 59-2-918.5, and 59-2-919, subject to any adjustments required by law.
2. The Salt Lake County Council, acting as the County legislative body, hereby adopts adjustments and approves fund balance transfers in the several budgets of the County for fiscal year 2020, including the effectuation of certain appropriation reductions, as reflected by Council deliberations during regularly scheduled work meetings on June 9, 2020 and June 16, 2020, hereafter to be memorialized and attached hereto as Exhibit B.
3. The Salt Lake County Council hereby authorizes the suspension of appropriation unit partitions within final fiscal year 2020 budgets for Salt Lake County.
4. The Salt Lake County Council further declares that this budget provides for payment of debt service, including transfers for appropriate fund balances, and that said debt service payments exclude payments from any proceeds of Tax Anticipation Notes or borrowing, consistent with Treasury Department regulations.
5. The Salt Lake County Council has provided for monetary assistance to certain non-profit entities in this community in exchange for which the County will receive fair and adequate consideration in that the assistance, individually and collectively, will contribute

to the health, safety and welfare of the community at large through the preservation of its cultural heritage, the encouragement of economic development and tourism, the encouragement of the arts, the increase in capacity for services to the disabled, the disadvantaged, the needy, and those receiving social and human services from county supported agencies, and the development of resources to assist and mentor youth.

6. The Salt Lake County Council certifies that it has, to the best of its knowledge, exercised due diligence in complying with all public notice and hearing requirements established by the Uniform Fiscal Procedures Act for Counties, Utah Code Ann. § 17-36-1, et seq., and Salt Lake County’s County Budget Process Ordinance, Salt Lake County Code of Ordinances, Chapter 2.95.

APPROVED and ADOPTED this 16th day of June 2020.

SALT LAKE COUNTY COUNCIL

ATTEST (SEAL)

By /s/ MAX BURDICK  
Chair

By /s/ SHERRIE SWENSEN  
Salt Lake County Clerk

**Adjourn**

THERE BEING NO FURTHER BUSINESS to come before the Council at this time, the meeting was adjourned at 5:28 PM until Tuesday, June 23, 2020, at 4:00 PM.

SHERRIE SWENSEN, COUNTY CLERK

By \_\_\_\_\_  
Deputy Clerk

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CHAIR, SALT LAKE COUNTY COUNCIL